



TOWN OF WEST SENECA

TOWN SUPERVISOR
GARY A. DICKSON
TOWN COUNCIL
WILLIAM BAUER
JOSEPH J. CANTAFIO
JEFF PIEKAREC
WILLIAM P. HANLEY

DIRECTOR OF FINANCE

TO: Honorable Town Board / Town of West Seneca

FROM: Alissa C. Straus
Director of Finance

DATE: December 13, 2021

RE: Finance Department Report

The Town of West Seneca's Finance Department has been busy preparing for year end. The annual year end memo regarding cut off for accounts payable and capital asset/encumbrance forms will be sent to department heads the week of December 20th to ensure activity is being properly recorded. Related to payroll, we have been preparing for the 2022 rate changes that will take affect midway during the first payroll of the new year. Budget monitoring and transfer requests for departments are continuing to be monitored biweekly with each warrant.

During the last weeks, the Finance Department has completed a payroll project, reviewing the conversion of payroll data from KVS to MUNIS accounting softwares. During this process, various reclassifications of payroll related expenses have occurred. The most significant reclassification during this process was related to retirement payouts. During the 2021 budget, the Town allocated \$197,838 to known retirement payouts and participation in sick buyback programs. As of 11/30/2021, expenses exceeded the budget by \$223,540. This budget variance will continue to grow as sick buy back payments will occur during the last three payrolls in December. Once the final sales tax payments for 2021 are recorded, I plan to prepare a budget amendment to cover these overages. Additionally, the Finance Department is brainstorming how to better anticipate for retirement related costs during the budget process going forward. It is anticipated that the number of reclassifications will decrease during each payroll as the Finance Department continues to work on the implementation of MUNIS payroll.

Additionally, the Town was able to recover \$3,648.68 from our insurance carriers for reimbursement related to the overtime hours worked caused by the dump truck accident that occurred on 7/12/2021. These funds have been applied directly to the overtime accounts which were expended in result of this.

Lastly, the Finance Department successfully worked with the New York State Department of Taxation and Finance to resolve old assessments dating back to early 2020 related to tax withholdings. This cleared all past potential assessments which totaled over \$33,400, with interest and additional penalties occurring each day/payroll period.